

LEGISLATIVE BILL 77

Approved by the Governor March 3, 1999

Introduced by Engel, 17

AN ACT relating to International Fuel Tax Agreement Act; to amend section 66-1404, Reissue Revised Statutes of Nebraska; to authorize local reciprocal exemption agreements; and to repeal the original section. Be it enacted by the people of the State of Nebraska,

Section 1. Section 66-1404, Reissue Revised Statutes of Nebraska, is amended to read:

66-1404. The director may enter into a cooperative fuel tax agreement with another state or states which provides for the administration, collection, and enforcement by the base state of each state's motor fuel taxes on motor fuel used by interstate motor carriers. The agreement shall not contain any provision which exempts any motor vehicle, owner, or operator from complying with the laws, rules, and regulations pertaining to vehicle licensing, size, weight, or load or the operation of motor vehicles upon the highways of this state. The director may also enter into agreements that provide for local reciprocal exemptions from motor fuel tax apportionment for a motor carrier operating within a limited local delivery area near the borders of the state. The agreements for local reciprocal exemptions may only extend to deliveries not more than fifteen miles into another state and shall require a ninety-day notice to rescind the agreement.

Sec. 2. Original section 66-1404, Reissue Revised Statutes of Nebraska, is repealed.